

**VILLAGE OF CROTON-ON-HUDSON
BOARD OF TRUSTEES**

LOCAL LAW INTRODUCTORY NO. 3 OF 2024

**A LOCAL LAW TO AMEND PROVISIONS OF CHAPTER 204 OF THE CODE OF THE
VILLAGE OF CROTON-ON-HUDSON TO INCREASE THE REAL PROPERTY TAX
EXEMPTION FOR QUALIFYING COLD WAR VETERANS AND TO AMEND THE
ALTERNATIVE VETERANS TAX EXEMPTION TO PROVIDE FOR AN EXEMPTION
FOR GOLD STAR PARENTS**

Be it enacted by the Board of Trustees of the Village of Croton-on-Hudson as follows:

Section One. Section 204-28, Exemption granted; limitations, of the Code of the Village of Croton-on-Hudson is hereby amended as follows (see strike-through for deleted text and underline for added text):

§ 204-28. Exemptions granted; limitations.

Qualifying residential real property shall be exempt from taxation up to a maximum of ~~\$54,000~~ \$75,000 of assessed value for the Basic Exemption and ~~\$180,000~~ \$250,000 of assessed value for the disability exemption. The applicable maximum assessment shall be multiplied by the current equalization rate each year to determine the assessment exemption amount.

Section Two. Article IV, Alternative Veterans Tax Exemption, of Chapter 204 of the Code of the Village of Croton-on-Hudson is hereby amended to add a new Section 204-21.1 entitled “Exemption for Gold Star Parents” to read as follows:

§ 204-21.1. Exemption for Gold Star Parents.

- A. For purposes of this Article, a Gold Star Parent shall mean the parent or parents of a child who died in the line of duty while serving in the United States armed forces during a period of war, or as otherwise defined in Real Property Tax Law § 458-a(7)(a) as amended.
- B. As set forth in § 458-a of the Real Property Tax Law, the residential real property owned by a Gold Star Parent shall be eligible to receive the maximum real property tax exemption allowable pursuant to § **204-21A.** and § **204-21B.** of this Chapter, provided that such real property is the primary residence of the Gold Star Parent.

Section Three. Severability.

If any section, subsection, clause, phrase or other portion of this Local Law is, for any reason, declared invalid, in whole or in part, by any court, agency, commission, legislative body or other authority of competent jurisdiction, such portion shall be deemed a separate, distinct and independent portion. Such declaration shall not affect the validity of the remaining portions thereof, which other portions shall continue in full effect.

Section Four. Effective Date.

This local law shall take effect immediately upon filing in the office of New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.